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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: September 21, 2007 Name: Tadashi Horie (Reg. No. 40,437) Signature: Tadashi Horie

Atty. Ref. No.: 7985/7

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Minoru GODA

Serial No.: 10/783,521

Filing Date: February 20, 2004

For: METHOD FOR MAKING A 3D
EMBROIDERY

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)
) Examiner: Ward, Jessica Lee

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) Group Art Unit No.: 1733

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) Confirmation No.: 7165
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RESPONSE TO FINAL OFFICE ACTION

Mail Stop: AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Responsive to the Office Action mailed June 19, 2007, Applicant respectfully requests reconsideration in light of the following Remarks.

The listing of claims begins on page 2 of this communication.

Remarks begin on page 4 of this communication.